THABO MOFUTSANYANA *District Municipality*

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019/2020, 2020/2021 AND 2021/2022

30 MAY 2019

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.
Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.
DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also, includes details of the previous and current years' financial position.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.
Virement – A transfer of budget.
Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.
Vote – One of the main segments into which a budget is divided, usually at directorate / department level.

Part 1 –Annual Budget

1.1 Mayoral Budget Speech

The budget speech will be distributed at the meeting.

1. 2 - Council Resolutions

The Council of Thabo Mofutsanyana District Municipality at a meeting that will take place on Thursday, 30 May 2019 will approve the draft annual budget. The following draft resolutions are contained in the agenda of the Ordinary Council meeting which was held on 28 March 2019.

RECOMMENDATION
That the following draft resolutions in terms of section17(3) and section 24 of the Municipal Finance Management Act, (Act 56 of 2003) be noted for approval in March 2019.

DRAFT RESOLUTIONS (To be approved in 30 May 2019)
That the following resolutions in terms of section 17(3)(a)(i) and section 24 of the Municipal Finance Management Act, (Act 56 of 2003) be considered for approval:

(a) that the following policies be approved:
- (1) Budget Related Policy;
- (2) Finance Management Policy;
- (3) Fixed Asset Management Policy;
- (4) Human Resource Policy;
- (5) Subsistence and Travel Policy;
- (6) Credit Policy;
- (7) Impairment Debt Policy;
- (8) Unauthorized, Irregular and Fruitless and Wasteful Expenditure Policy;
- (9) Cash Management and Investment Policy;
- (10) Supply Chain Management Policy;
- (9) Contingent Liabilities Policy;
- (10) Subsequent Events Policy;
- (11) Fleet Management and Replacement Policy;
- (12) Commitments Policy;
- (13) Contingent Policy.

(b) that the annual budget for the financial year 2019/20 and indicative outer years 2020/21 and 2021/22 be tabled as set-out:
- (1) Capital expenditure by type as contained in Table A5 of the report;
- (2) Capital funding by source as contained as contained in Table A5 of the report;
- (3) Operating revenue by source as contained in Table A4 of the report;
- (4) Operating expenditure by type as contained in Table A4 of the report;

(c) that the draft Service Delivery and Budget Implementation Plan (SDBIP) be tabled for the budget year 2019/20 as contained in the IDP attached to the agenda;

(d) that the annual budget documentation for 2019/20 – 2021/22 as outlined in the budget regulations be submitted to National and Provincial Treasury.

1.3 – Budget 2018/19 Mid-year Review and Adjustments Budget

The following table shows the original and adjustments budget for 2018/19

	Original Budget 2018/19	Adjustment Budget 2018/19	Difference
Operating Income	126,301,878	175,814,519	49,512,641
Operating Expenditure	119,938,713	174,523,696	54,584,983
Capital Expenditure	800,000	1,130,188	330,188

The 2018/19 adjustment budget was considered in the preparation of the 2019/20 MTREF. The capital budget must be set at a level that is realistic in terms of the capacity to deliver and the ability to fund.

1.4 – Executive Summary

The Budget Committee was confronted with numerous challenges during the budget process. The following had an impact:

- Although the global economic growth outlook has improved the local economy's GDP is forecasted to increase by 1.5% in 2019 with a moderate improvement over the medium term;
- The impact of the on local governments' ability to markedly contribute to reducing unemployment and poverty;
- The addressing of service delivery shortcomings and its effect on the available funding;
- The continued funding constraints with regards to the low available funding for the Capital Budget and the ability to take up loans to meet the demand for upgrading and replacing of infrastructure;
- The dependency on the grants available for funding;
- Overhead costs growing at a higher rate than income

The 2018/19 adjustment budget in January 2019 again proved that the ability of Council to reduce costs is limited because the fixed cost component of the operating budget exceeds the variable costs by far. The adjustment budget nonetheless defined the basis for the draft 2019/20 budget.

A continued strategy was followed as outlined within this Council's long-term financial plan with the compilation of this budget, whereby the following was done:

- The municipality needs to focus on its core functions. During the January 2019 adjustment budget the Budget Committee, Portfolio Councillors in conjunction with the Heads of Departments, scrutinised the budget to affect all possible savings;

- A greater emphasis will be placed on improving our cash management practices, within the legal prescripts, to improve our liquidity position.

- All attempts need to be made to maximise available National and Provincial Government Grants to service part of our capital program.

MFMA Circulars

National Treasury sent out MFMA Circular No.93 on 07 December 2018 providing guidance to municipalities on their 2019/20 budgets and Medium-Term Revenue and Expenditure Framework (MTREF). Circular No. 93 was followed up by Circular No. 94 dated 08 March 2019. Circular No. 93 and 94 reminds us of the key focus areas for the 2019/2020 budget process, and that it must be read together with MFMA Circulars No. 48, 51, 54, 55, 58, 59, 66, 67, 70, 72, 74, 75, 78, 79, 89 and 91. It is essential reading material to understand the background to this budget.

National Treasury has also set out the requirements for funding the budget and producing a credible budget.

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in Section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows.

Under old budget formats a 'balanced' income generated approach was a key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, GRAP compliant budgets necessitate that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats demand that the budgeted Statement of Financial Performance (Income Statement), the Budgeted Statement of Financial Position (Balance Sheet) and the Budgeted Statement of Cash Flows must be considered simultaneously to ensure effective financial management and sustainability and to ensure that the budget is funded.

A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;
- Does not jeopardise the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation enough to meet their financial management responsibilities.

1.5 – Budget Overview of the 2019/20 MTREF

This section provides an overview of the Municipality's 2019/20 to 2021/22 MTREF. It includes an assessment of how the budget links with the National and Provincial government contexts along with a review of the fiscal position of Thabo Mofutsanyana Municipality.

The Municipality's budget must be seen within the context of the policies and financial priorities of National, Provincial and district government. In essence, the spheres of government are partners in meeting the service delivery challenges faced by our municipality. TMDM alone cannot meet these challenges. It requires support from the other spheres of Government through the direct allocation of resources as well as the achievement of their own policies.

MFMA Circular No. 94 shows the following headline inflation forecasts underpin the 2019/20 Budget

Fiscal	2018/19	2019/20	2020/21	2021/22
Year	Estimate			
Consumer Price Inflation	4.7%	5.2%	5,4%	5.4%

Source: 2019 Budget Review

The budget process in George followed the requirements of the MFMA. A Table of key deadlines was tabled in Council by the Executive Mayor in August 2019.

A Budget Committee was established to examine, review and prioritise budget proposals from departments.

Over the 3-year period, in 2019/20 the capital budget is R3,3million. Operating expenditure in 2019/20 is budgeted at R187,4 million and the operating revenue is budgeted at R190,9 million.

The MFMA requires municipalities to set out measurable performance objectives when tabling their budgets. These "key deliverables" link the financial inputs of the budget to service delivery on the ground.

As a further enhancement to this, quarterly service targets and monthly financial targets are contained in the Draft Service Delivery and Budget Implementation Plan (SDBIP). This must be approved by the Mayor within 28 days after the approval of the final budget and forms the basis for the Municipality's in year monitoring.

The following table is a consolidated overview of the proposed MTREF:

Table 1 – Consolidated Overview of the 2019/20 MTREF

AGGREGATE TOTAL				
DETAILS	**ADJUSTMENT BUDGET 2018/2019**	**BUDGET 2019/20**	**BUDGET 2020/21**	**BUDGET 2021/22**
Total Revenue	175,814,519	190,899,071	196,886,571	207,464,925
Total Operating Expenditure	174,523,696	187,429,880	195,391,314	207,959,863
Surplus/(Deficit) before Capital Expenditure	1,290,823	3,469,191	1,495,257	(494,938)
Total Capital Expenditure	1,130,188	3,264,611	466,625	434,356
Surplus/(Deficit)	**160,635**	204 580.	~~128~~ 1028 637	**(929,294)**

1.6 Operating Revenue Framework

For Thabo Mofutsanyana District Municipality to continue maintaining/improving the quality of services provided to its citizens it needs to generate the required revenue.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines, MFMA Circular No. 93 & 94

Table 2: Local Government Allocations 2019/20 – 2021/22

OPERATING GRANTS & SUBSIDIES (DORA)	MEDIUM - TERM ESTIMATES		
	2019/20	2020/21	2021/22
	R'000	R'000	R'000
Equitable Share	115,593	120,972	126,832
Energy Efficiency & Demand Management	8,000	8,000	8,000
Local Government Financial Management Grant	1,785	2,217	2,481
Rural Roads Asset Management Systems Grant	2,548	2,695	2,844
Expanded Public Works Programme Incentive Grant	1,696	0	0
Total Operating Grants & Subsidies (DORA)	**129,622**	**133,884**	**140,157**

Table 3 - Summary of Revenue Classes by Main Revenues Sources

SUMMARY OF INCOME BY SOURCE 2019/20				
DETAILS	ADJUSTMENT BUDGET 2018/19	BUDGET 2019/20	BUDGET 2020/21	BUDGET 2021/22
Interest on Investments	989,901	1,056,224	1,126,613	1,201,936
Operating Grants & Subsidies (DORA)	120,208,000	129,622,000	133,884,000	140,157,000
Other Grants	34,041,066	36,303,033	38,424,964	41,095,499
Other Income	20,575,552	23,917,814	23,450,994	25,010,490
TOTAL INCOME	**175,814,519**	**190,899,071**	**196,886,571**	**207,464,925**

The operating revenue increases from R175,8 million to R190,9 million.

The 8 % increase in revenue is mainly due to:

- An increase in Operating Grants & Subsidies that are gazette on Division of Revenue Act (DORA) – is mainly due to an increase in the following grant:

- The Equitable Share allocation has increased from R107.3 million – 2018/19 to R115.6 million – 2019/20.
- The Financial Management Grant has increased from R1.3 million – 2018/ to R1.8 million – 2019/20.
- The Expanded Public Works Programme has increased from R1.2 million - 2018/19 to R1.7 million – 2019/20.
- The Rural Roads Asset Management Grant has increased from R2.4 million – 2018/19 to R2.5 million – 2019/20.

The following table gives a breakdown of the various grants allocated to Thabo Mofutsanyana District Municipality over the medium term:

OTHER GRANTS	2019/20	2020/21	2021/22
	R'000	R'000	R'000
Construction & Education Training Authority (CETA)	36,029	38,425	41,095
Transport & Education Training Authority (TETA)	274	0	0
Total Other Grants	**36,303**	**38,425**	**41,095**
OTHER INCOME	2019/20	2019/20	2020/21
	R'000	R'000	R'000
Non-Cash Reserves (Depreciation)	3,2	2,9	3,1
Services-in-kind	19,225	20,504	21,867
Vehicles (Donations)	1,5	0	0
Total Other Income	**23,918**	**23, 451**	**25,010**

1.7 – Operating Expenditure Framework

The expenditure framework for the 2019/2020 budget and MTREF is informed by the National Treasury's guidelines and the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;

- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Strict adherences to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

The following table is a summary of the 2019/20 MTREF (classified by main expenditure by category):

Table 4: Summary of operating expenditure by category

EXPENDITURE ALLOCATION BY CATEGORY 2019/20				
DETAILS	**ADUSTMENT BUDGET 2018/19**	**BUDGET 2019/20**	**BUDGET 2020/21**	**BUDGET 2021/22**
Employee related cost	63,543,193	70,119,119	74,705,205	79,684,087
Councillors remuneration	10,570,090	11,049,151	11,783,920	12,567,550
Depreciation	2,537,461	3,208,400	2,937,077	3,132,397
Repairs & maintenance	2,242,782	0	0	0
General expenditure	43,845,412	47,798,875	47,036,363	49,613,043
CETA expenditure	33,766,666	36,029,033	38,424,964	41,095,499
Services in-kind (Building)	18,018,091	19,225,303	20,503,785	21,867,287
Total Amount	**174,523,696**	**187,429,880**	**195,391,314**	**207,959,863**

The operating expenditure has an increase from R174,523,696(Adjustment Budget 2018/19) to R187,429,880 in 2019/20. The increase can be attributed to increases in project anticipated to be executed for that financial year.

Reasons for significant cost variances:

- Employee related cost remuneration: an increase of 10% is caused by the annual increment.
- Remuneration of Councillors: an increase of 4% which addresses the yearly increment.
- Depreciation: an increase of 26% due to providing for depreciation and asset impairment as informed by the municipality's asset management policy.
- Repairs and maintenance are no longer classified as repairs and maintenance but general expenses as per mSCOA regulations

- General expenditure: an increase of 9% is attributable to an increase in anticipated projects to be executed.
- CETA expenditure increase by 6% due to discretionary grant agreement
- Services-in-kind increase 6% due to increase in the value of the building.

1.8 – Capital Budget

The capital budget increased from R1,13 million (2018/19) to R3,3 million in 2019/20.The increase of 188% is due to donations received for motor vehicles from the Government Garage (Speaker and Executive Mayor), procurement of municipal vehicles (pool) because they are obsolete and departmental needs analysis.

The Budget Steering Committee went through several stages of prioritising the capital budget to contain the budget within the available funding.

This capital budget has been compiled with due consideration to the direct impact that it would have on the operating budget and our cash position where they are to be funded internally.

The capital budget reflects the following budget allocation to the various Departments and reflects the strategic priorities outlined in the IDP:

Table 5 – Capital budget by department

DC19 Thabo Mofutsanyana - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
1.1 - Speaker									–	–	–
1.2 - Chief Whip									–	–	–
1.3 - Mayco and Council									–	–	–
1.4 - Executive Mayor									–	–	–
1.5 - Municipal Manager									–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–
2.1 - Finance									–	–	–
2.2 - Corporate Services									–	–	–
									–	–	–
									–	–	–
									–	–	–
Vote 3 - Planning and Development		–	–	–	–	–	–	–	–	–	–
3.1 - Governance and Strategy									–	–	–
3.2 - LED and Tourism									–	–	–
3.3 - Infrastructure									–	–	–
3.4 - Rural Development and Agriculture									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
Vote 4 - Community and Development		–	–	–	–	–	–	–	–	–	–
4.1 - Environmental Health									–	–	–
4.2 - Disaster Management									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Executive and Council		–	4,690	–	75	405	405	405	600	200	150
1.1 - Speaker		–	–		–	–	–	–	–	–	–
1.2 - Chief Whip		–	–		–	–	–	–	–	–	–
1.3 - Mayco and Council		–	–		–	–	–	–	–	–	–
1.4 - Executive Mayor		–	–		–	–	–	–	–	–	–
1.5 - Municipal Manager		–	4,690		75	405	405	405	600	200	150
Vote 2 - Finance and Administration		162	–	460	650	650	650	650	2,665	267	284
2.1 - Finance		60	–	–	75	75	75	75	–	–	–
2.2 - Corporate Services		102	–	460	575	575	575	575	2,665	267	284
Vote 3 - Planning and Development		–	741	–	–	–	–	–	–	–	–
3.1 - Governance and Strategy		–	–	–	–	–	–	–	–	–	–
3.2 - LED and Tourism		–	–	–	–	–	–	–	–	–	–
3.3 - Infrastructure		–	741	–	–	–	–	–	–	–	–
3.4 - Rural Development and Agriculture		–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Development		1,400	–	8	75	75	75	75	–	–	–
4.1 - Environmental Health		–	–	8	75	75	75	75	–	–	–
4.2 - Disaster Management		1,400	–	–							
Capital single-year expenditure sub-total		1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Total Capital Expenditure		1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434

1.9 – Budget Schedules

The Municipal Budget and Reporting Regulations are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

Narrative will only be provided at certain tables to clarify certain aspects otherwise it will be a repetition of what has already been documented.

Table 6 – A1: Budget Summary

DC19 Thabo Mofutsanyana - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	1,173	1,148	1,190	1,130	990	990	990	1,056	1,127	1,202
Transfers recognised - operational	102,798	103,661	114,214	120,482	154,249	154,249	154,249	165,925	172,309	181,252
Other own revenue	234	181	6,746	4,690	20,576	20,576	20,576	23,918	23,451	25,010
Total Revenue (excluding capital transfers and contributions)	104,205	104,990	122,149	126,302	175,815	175,815	175,815	190,899	195,887	207,465
Employee costs	50,993	57,954	57,915	63,543	63,543	63,543	63,543	70,119	74,705	79,684
Remuneration of councillors	10,546	10,019	10,157	10,549	10,570	10,570	10,570	11,049	11,784	12,568
Depreciation & asset impairment	3,550	4,402	3,146	4,670	2,537	2,537	2,537	3,208	2,937	3,132
Finance charges	386	183	81	86	98	98	98	105	112	119
Materials and bulk purchases	2,218	2,258	2,187	1,270	2,243	2,243	2,243	730	774	821
Transfers and grants	–	–	–	150	18,138	–	–	150	160	171
Other expenditure	49,845	31,126	48,450	39,495	95,532	95,532	95,532	102,068	104,919	111,465
Total Expenditure	117,541	105,942	121,937	119,762	192,662	174,524	174,524	187,430	195,391	207,960
Surplus/(Deficit)	(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)
Capital expenditure & funds sources										
Capital expenditure	1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Transfers recognised - capital	1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–	–
Total sources of capital funds	1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Financial position										
Total current assets	2,240	3,915	760	1,626	1,826	1,826	1,826	1,646	1,574	1,420
Total non current assets	12,413	13,992	11,639	6,236	4,464	4,464	4,464	6,462	5,013	3,455
Total current liabilities	10,799	16,398	3,902	5,823	5,304	5,304	5,304	10,716	11,444	12,222
Total non current liabilities	8,995	–	8,664	1,908	1,648	1,648	1,648	809	863	920
Community wealth/Equity	(5,141)	1,510	(243)	(7,421)	(7,421)	(7,421)	(7,421)	(1,332)	(2,037)	(2,473)
Cash flows										
Net cash from (used) operating	(16,881)	6,194	212	11,033	(16,727)	(16,727)	(16,727)	5,203	4,432	2,637
Net cash from (used) investing	12,553	(5,331)	(467)	(800)	(1,130)	(1,130)	(1,130)	(4,970)	(818)	(669)
Net cash from (used) financing	(1,451)	(1,351)	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	738	249	(255)	10,233	(17,857)	(17,857)	(17,857)	783	4,397	6,366
Cash backing/surplus reconciliation										
Cash and investments available	738	249	87	541	741	741	741	646	689	735
Application of cash and investments	8,265	12,345	2,475	4,478	5,562	5,562	5,562	10,581	11,333	12,136
Balance - surplus (shortfall)	(7,527)	(12,096)	(2,388)	(3,938)	(4,822)	(4,822)	(4,822)	(9,935)	(10,644)	(11,401)
Asset management										
Asset register summary (WDV)	15,491	5,531	13,104	2,232	2,483	2,483	2,483	6,462	5,012	3,650
Depreciation	3,117	4,402	3,146	4,670	2,537	2,537	2,537	3,208	2,937	3,132
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	700	2,258	2,187	1,270	2,243	2,243	2,243	1,535	1,477	1,575
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

Table 7– A2: Budgeted Financial Performance by standard classification

DC19 Thabo Mofutsanyana - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue - Functional										
Governance and administration		110,006	100,408	80,993	77,278	132,589	132,589	142,511	148,199	156,140
Executive and council		–	–	35,810	31,165	31,044	31,044	84,777	46,420	90,718
Finance and administration		110,006	100,408	42,891	43,851	99,282	99,282	57,734	101,779	65,422
Internal audit		–	–	2,292	2,263	2,263	2,263	–	–	–
Community and public safety		–	–	18,911	22,383	22,281	22,281	24,804	25,917	27,637
Community and social services		–	–	17,601	8,493	8,391	8,391	24,804	25,917	27,637
Sport and recreation		–	–	456	1,389	1,389	1,389	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	853	12,501	12,501	12,501	–	–	–
Economic and environmental services		6,121	4,582	22,501	21,077	20,784	20,784	23,584	22,770	23,688
Planning and development		6,121	–	8,379	5,846	5,689	5,689	6,791	7,635	8,109
Road transport		–	4,582	14,122	15,231	15,095	15,095	16,793	15,135	15,579
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	116,127	104,990	122,404	120,739	175,654	175,654	190,899	196,887	207,465
Expenditure - Functional										
Governance and administration		74,613	73,579	80,533	76,553	131,534	131,534	139,042	146,704	156,635
Executive and council		40,762	35,952	35,810	31,090	30,639	30,639	81,327	85,712	91,003
Finance and administration		33,851	37,627	42,431	43,201	98,632	98,632	57,715	60,993	65,632
Internal audit		–	–	2,292	2,263	2,263	2,263	–	–	–
Community and public safety		17,138	17,161	18,903	22,308	22,206	22,206	24,804	25,917	27,637
Community and social services		–	17,161	17,835	8,418	8,316	8,316	24,804	25,917	27,637
Sport and recreation		–	–	456	1,389	1,389	1,389	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		17,138	–	611	12,501	12,501	12,501	–	–	–
Economic and environmental services		22,814	17,233	22,501	21,077	20,784	20,784	23,584	22,770	23,688
Planning and development		22,814	6,057	8,379	5,846	5,689	5,689	6,791	7,635	8,109
Road transport		–	11,176	14,122	15,231	15,095	15,095	16,793	15,135	15,579
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	114,565	107,973	121,937	119,939	174,524	174,524	187,430	195,391	207,960
Surplus/(Deficit) for the year		1,562	(2,984)	467	800	1,130	1,130	3,469	1,495	(495)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Table 8 – A3: Budgeted Financial Performance by municipal vote

DC19 Thabo Mofutsanyana - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote	1									
Vote 1 - Executive and Council		930	–	46,894	40,228	40,107	40,107	43,938	46,420	90,853
Vote 2 - Finance and Administration		110,006	100,408	34,099	37,050	92,482	92,482	98,786	101,779	65,287
Vote 3 - Planning and Development		5,191	4,582	23,814	23,124	23,162	23,162	26,314	25,910	27,037
Vote 4 - Community and Development		–	–	17,597	20,336	20,031	20,031	21,861	22,778	24,288
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	116,127	104,990	122,404	120,739	175,783	175,783	190,899	196,887	207,465
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Executive and Council		40,592	35,952	46,894	40,153	39,702	39,702	81,327	85,155	91,003
Vote 2 - Finance and Administration		34,080	37,627	33,639	36,400	91,832	91,832	57,715	61,549	65,632
Vote 3 - Planning and Development		22,734	17,233	23,814	23,124	23,162	23,162	26,527	25,910	27,037
Vote 4 - Community and Development		18,721	17,161	17,590	20,261	19,956	19,956	21,861	22,778	24,288
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	116,127	107,973	121,937	119,939	174,652	174,652	187,430	195,391	207,960
Surplus/(Deficit) for the year	2	0	(2,984)	467	800	1,130	1,130	3,469	1,495	(495)

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

Table 9 – A4: Budgeted Financial Performance by revenue source and expenditure type

DC19 Thabo Mofutsanyana - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment											
Interest earned - external investments		1,173	1,148	1,190	1,130	990	990	990	1,056	1,127	1,202
Interest earned - outstanding debtors											
Dividends received											
Fines, penalties and forfeits											
Licences and permits											
Agency services											
Transfers and subsidies		102,758	103,651	114,214	120,482	154,249	154,249	154,249	165,925	172,309	181,252
Other revenue	2	234	181	6,746	4,690	20,576	20,576	20,576	23,918	23,451	25,010
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		104,205	104,990	122,149	126,302	175,815	175,815	175,815	190,899	196,887	207,465
Expenditure By Type											
Employee related costs	2	50,993	57,954	57,915	63,543	63,543	63,543	63,543	70,119	74,705	79,684
Remuneration of councillors		10,546	10,019	10,157	10,549	10,570	10,570	10,570	11,049	11,784	12,568
Debt impairment	3	91	–	–	–	–					
Depreciation & asset impairment	2	3,550	4,402	3,146	4,670	2,537	2,537	2,537	3,208	2,937	3,132
Finance charges		388	183	81	86	98	98	98	105	112	119
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8	2,218	2,258	2,187	1,270	2,243	2,243	2,243	730	774	821
Contracted services		2,068	556	–	–	–	–	–	–	–	–
Transfers and subsidies		–	–	–	150	18,138	–	–	150	160	171
Other expenditure	4, 5	47,687	30,570	48,450	39,495	95,532	95,532	95,532	102,068	104,919	111,465
Loss on disposal of PPE											
Total Expenditure		117,541	105,942	121,937	119,762	192,662	174,524	174,524	187,430	195,391	207,960
Surplus/(Deficit)		(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)											
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)
Taxation											
Surplus/(Deficit) after taxation		(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)

Table 10 – A5: Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–
Vote 3 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Development		–	–	–	–	–	–	–	–	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	4,690	–	75	405	405	405	600	200	150
Vote 2 - Finance and Administration		162	–	460	650	650	650	650	2,665	267	284
Vote 3 - Planning and Development		–	741	–	–	–	–	–	–	–	–
Vote 4 - Community and Development		1,400	–	8	75	75	75	75	–	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Total Capital Expenditure - Vote		1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Capital Expenditure - Functional											
Governance and administration		162	4,690	460	725	1,055	1,055	1,055	3,265	467	434
Executive and council		–	4,690	–	25	405	405	405	2,075	200	150
Finance and administration		162	–	460	650	650	650	650	1,190	267	284
Internal audit			–	–	50	–	–	–	–	–	–
Community and public safety		1,400	–	8	75	75	75	75	–	–	–
Community and social services		1,400	–								
Sport and recreation											
Public safety											
Housing											
Health				8	75	75	75	75	–	–	–
Economic and environmental services		–	741	–	–	–	–	–	–	–	–
Planning and development			741	–							
Road transport											
Environmental protection											
Trading services		–	–	–	–	–	–	–	–	–	–
Energy sources											
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Funded by:											
National Government		1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	1,562	5,430	467	800	1,130	1,130	1,130	3,265	467	434

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Table 11 – A6: Budgeted Financial Position

DC19 Thabo Mofutsanyana - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
ASSETS											
Current assets											
Cash		738	249	87	260	460	460	460	326	348	371
Call investment deposits	1	–	–	–	280	280	280	280	320	341	364
Consumer debtors	1	–	–	–	–	–	–	–	–	–	–
Other debtors		1,502	3,666	673	1,085	1,085	1,085	1,085	1,000	885	685
Current portion of long-term receivables											
Inventory	2										
Total current assets		2,240	3,915	760	1,626	1,826	1,826	1,826	1,646	1,574	1,420
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	9,469	9,670	7,810	3,995	2,112	2,112	2,112	5,662	4,159	2,545
Biological											
Intangible		2,944	4,322	3,828	2,241	2,352	2,352	2,352	800	853	910
Other non-current assets											
Total non current assets		12,413	13,992	11,639	6,236	4,464	4,464	4,464	6,462	5,013	3,455
TOTAL ASSETS		14,652	17,908	12,398	7,861	6,290	6,290	6,290	8,108	6,587	4,875
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	1,168	387	813	259	(259)	(259)	(259)	–	–	–
Consumer deposits											
Trade and other payables	4	9,631	16,011	3,089	5,563	5,563	5,563	5,563	10,716	11,444	12,222
Provisions											
Total current liabilities		10,799	16,398	3,902	5,823	5,304	5,304	5,304	10,716	11,444	12,222
Non current liabilities											
Borrowing		387	–	259	259	–	–	–	–	–	–
Provisions		8,608	–	8,605	1,648	1,648	1,648	1,648	809	863	920
Total non current liabilities		8,995	–	8,864	1,908	1,648	1,648	1,648	809	863	920
TOTAL LIABILITIES		19,793	16,398	12,767	7,730	6,952	6,952	6,952	11,525	12,307	13,143
NET ASSETS	5	(5,141)	1,510	(368)	131	(662)	(662)	(662)	(3,416)	(5,720)	(8,268)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(5,141)	1,510	(368)	131	(662)	(662)	(662)	(3,416)	(5,720)	(8,268)
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	(5,141)	1,510	(368)	131	(662)	(662)	(662)	(3,416)	(5,720)	(8,268)
check balance		-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.

5. Net assets must balance with Total Community Wealth/Equity

Table 12 – A7: Budgeted Cash Flow

DC19 Thabo Mofutsanyana - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–	–
Other revenue		213	181	6,155	4,690	20	20	20	3,218	2,947	3,143
Government - operating	1	103,704	103,027	115,079	120,482	154,249	154,249	154,249	165,925	172,309	181,252
Government - capital	1	–	–	–	–	–	–	–	–	–	–
Interest		1,173	1,148	1,190	1,130	990	990	990	1,056	1,127	1,202
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(121,562)	(97,979)	(122,130)	(115,183)	(171,888)	(171,888)	(171,888)	(164,891)	(171,839)	(182,841)
Finance charges		(388)	(183)	(81)	(86)	(98)	(98)	(98)	(105)	(112)	(119)
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(16,881)	6,194	212	11,033	(16,727)	(16,727)	(16,727)	5,203	4,432	2,637
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		15,286	99	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors				–	–	–	–	–	85	115	200
Decrease (increase) other non-current receivables			(2,222)	–	–	–	–	–	(3,265)	(467)	(434)
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(2,733)	(3,208)	(467)	(800)	(1,130)	(1,130)	(1,130)	(1,790)	(467)	(434)
NET CASH FROM/(USED) INVESTING ACTIVITIES		12,553	(5,331)	(467)	(800)	(1,130)	(1,130)	(1,130)	(4,970)	(818)	(669)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		(1,451)	(1,351)						–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,451)	(1,351)	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(5,779)	(488)	(255)	10,233	(17,857)	(17,857)	(17,857)	233	3,614	1,969
Cash/cash equivalents at the year begin:	2	6,516	738						550	783	4,397
Cash/cash equivalents at the year end:	2	738	249	(255)	10,233	(17,857)	(17,857)	(17,857)	783	4,397	6,366
References											
1. Local/District municipalities to include transfers from/to District/Local Municipalities											
2. Cash equivalents includes investments with maturities of 3 months or less											
3. The MTREF is populated directly from SA30.											
Total receipts		120,376	102,232	122,423	126,302	155,259	155,259	155,259	167,020	176,031	185,363
Total payments		(124,703)	(101,370)	(122,679)	(116,069)	(173,116)	(173,116)	(173,116)	(166,786)	(172,417)	(183,395)
		(4,327)	863	(255)	10,233	(17,857)	(17,857)	(17,857)	233	3,614	1,969
Borrowings & investments & c.deposits		–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		(1,451)	(1,351)	–	–	–	–	–	–	–	–
		(5,779)	(488)	(255)	10,233	(17,857)	(17,857)	(17,857)	233	3,614	1,969
		–	–	–	–	–	–	–	–	–	–

Table 13 – A8: Cash backed reserves/accumulated surplus reconciliation

DC19 Thabo Mofutsanyana - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash and Investments available											
Cash/cash equivalents at the year end	1	738	249	(255)	10,233	(17,857)	(17,857)	(17,857)	783	4,397	6,366
Other current investments > 90 days		0	0	342	(9,692)	18,598	18,598	18,598	(137)	(3,708)	(5,631)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and Investments available:		738	249	87	541	741	741	741	646	689	735
Application of cash and investments											
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	8,265	12,345	2,475	4,478	5,562	5,562	5,562	10,581	11,333	12,136
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		8,265	12,345	2,475	4,478	5,562	5,562	5,562	10,581	11,333	12,136
Surplus(shortfall)		(7,527)	(12,096)	(2,388)	(3,938)	(4,822)	(4,822)	(4,822)	(9,935)	(10,644)	(11,401)

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements										
Debtors	1,366	3,666	614	1,085	1	1	1	135	111	86
Creditors due	9,631	16,011	3,089	5,563	5,563	5,563	5,563	10,716	11,444	12,222
Total	(8,265)	(12,345)	(2,475)	(4,478)	(5,562)	(5,562)	(5,562)	(10,581)	(11,333)	(12,136)
Debtors collection assumptions										
Balance outstanding - debtors	1,502	3,666	673	1,085	1,085	1,085	1,085	1,000	885	685
Estimate of debtors collection rate	91.0%	100.0%	91.2%	100.0%	0.1%	0.1%	0.1%	13.5%	12.6%	12.6%
Long term investments committed										
Balance (*Insert description; eg sinking fund*)										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement										
Self-insurance										
Other (list)										
	–	–	–	–	–	–	–	–	–	–

Table 14 – A9: Asset Management

DC19 Thabo Mofutsanyana - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CAPITAL EXPENDITURE										
Total New Assets	1	1,562	5,430	467	800	1,130	1,130	3,265	467	434
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	741	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	741	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	2,222	–	–	–	–	–	–	–
Intangible Assets		–	2,222	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	330	330	600	200	150
Furniture and Office Equipment		162	2,441	467	800	800	800	250	267	284
Machinery and Equipment		1,400	27	–	–	–	–	400	–	–
Transport Assets		–	–	–	–	–	–	2,015	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	23	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–

Table 15– A10: Basic Service delivery measurement

DC19 Thabo Mofutsanyana - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Part 2 – Supporting documentation

2.1 - Disclosure on implementation of the MFMA & other applicable legislation

Municipal Finance Management Act – No 56 of 2003

The MFMA became effective on 1st July 2004. The Act aims to modernise budget and financial management practices within the overall objective of maximising the capacity of municipalities to deliver services.

The MFMA covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The various sections of the Act are phased in according to the designated financial management capacity of municipalities. Thabo Mofutsanyana District Municipality has been designated as a low capacity municipality. The MFMA is the foundation of the municipal financial management reforms which municipalities are implementing.

The MFMA and the budget

The following explains the budgeting process in terms of the requirements in the MFMA. It is based on National Treasury's guide to the MFMA.

2.2 – The budget preparation process

2.2.1 – Overview

A central element of the reforms is a change to the way that municipalities prepare their budgets.

The MFMA requires a council to adopt three-year capital and operating budgets that take into account, and are linked to, the municipality's current and future development priorities (as contained in the IDP) and other finance-related policies.

These budgets must clearly set out revenue by source and expenditure by vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and on borrowing, investments, municipal entities and service delivery agreements, grant allocations and details of employment costs.

The budget may be funded only from reasonable estimates of revenue and cash backed surplus funds from the previous year and borrowings (the latter for capital items only).

2.2.2 – Budget preparation timetable

The first step in the budget preparation process is to develop a timetable of all key deadlines relating to the budget and to review the municipality's IDP and budget related policies.

The budget preparation timetable should be prepared by senior management and tabled by the mayor for council adoption ten months before the commencement of the next budget year.

In terms of Section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule of key deadlines that sets out the process to revise the IDP and prepare the budget.

Schedule of Key Deadlines relating to the budget process *(refer to the IDP)*

2.2.3 – Tabling of the MTREF budget

The initial MTREF budget must be tabled by the mayor before council for review by 31 March.

Once tabled at council, the municipal manager must make public the appropriate budget documentation and submit it to both the national and the relevant provincial treasury and any other government departments as required. At this time, the local community must be invited to submit representations on what is contained in the budget.

The municipal budget was tabled before Council on 28 March 2019.

2.2.4 – Consultation with the community and key stakeholders

When the draft budget is tabled, council must consider the views of the local community, the national and the relevant provincial treasury and other municipalities and government departments that may have made submissions on the budget.

The consultation with National and Provincial Treasuries regarding the MTREF took place during May 2019.

An extensive public participation process was conducted as part of the IDP and Budget Road shows and commenced during April 2019. The overall objective of this road show was to ensure an authentic and inclusive public participation process for the IDP and budget. These road shows were driven by a steering committee constituted by politicians and officials from all Directorates.

A complete report regarding the feedback on the public participation process has been included in the Final IDP document.

2.3 – Service Delivery and Budget Implementation Plan (SDBIP)

The Municipal Manager must within fourteen days after the approval of the annual budget submit to the mayor for approval a draft service delivery and budget implementation plan and draft annual performance agreements for all pertinent senior staff.

A service delivery and budget implementation plan is a detailed plan for implementing the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The mayor must approve the draft service delivery and budget implementation plan within 28 days of the approval of the annual budget.

This plan must then be monitored by the mayor and reported on to council on a regular basis. The municipal manager is responsible for implementation of the budget and must take steps to ensure that all spending is in accordance with the budget and that revenue and expenditure are properly monitored.

2.4 – Alignment of Annual Budget with IDP

Local priorities were identified as part of the IDP process which is directly aligned to that of national and provincial priorities.

The IDP strategic objectives and goals are set out in the IDP document

Generally, councils may incur expenditure only if it is in terms of the budget, within the limits of the amounts appropriated against each budget vote – and in the case of capital expenditure, only if council has approved the project. Expenditure incurred outside of these parameters may be unauthorised or, in some cases, irregular or fruitless and wasteful. Unauthorised expenditure must be reported and may result in criminal proceedings.

The 2019/20 MTREF has therefore been informed by the IDP and the following tables provide reconciliation between the IDP strategic objectives and goals.

Table 16 – SA4: Reconciliation between IDP strategic objectives and budgeted operating revenue

DC19 Thabo Mofutsanyana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
To improve economic growth of the District	10% increase of emerging farmers with pertinent skills and tools of trade					1,245	500	512	512	600	640	682
To contribute to Tourism Development and Marketing	100% Marketing and Promotion of the district tourism attraction arears				350	240	-	-	-	-	-	-
To improve economic growth of the district	SMME Assisted with the Tools of trade Development				740	500	100	100	100	650	693	739
To promote accessibility, mobility and safe integrated road infrastructure network	100 % expenditure on the RRAMS Grant				2,307	2,400	2,405	2,405	2,405	2,548	2,695	2,844
To improve economic growth of the District	10 SMMEs transported to exhibition ther products (expo Exhibition)				-	26	20	20	20	20	21	23
To improve the capacity of our SMMEs with products that are tourism oriented	20 SMMES Trained					44	-	-	-	-	-	-
To promote cultural and socio economic development of our community	Number of jobs creation through the municipality's EPWP				2,470	2,142	1,080	1,080	1,080	1,596	-	-
Proper Contingency Plans for Disasters at local municipal level and district level are in place	Purchasing Disaster Equipment				1,775	-	-	-	-	-	-	-
To increase access by local municipalities to electricity service and promote energy saving in four local municipalities	100% Feasibility in our local municipalities on street lights which are not compatible to energy saving				-	6,000	8,000	8,000	80,000	8,000	8,000	8,000
To promote public participation of women and people with disabilities in our district	Gender and disability Meetings				60	263	110	110	110	190	203	216
To develop, coordinate and implement a coordinated and coherent Health, HIV/AIDS program in line with National and Provincial imperatives in our district	HIV AIDS campaigns				50	85	190	190	1,900	200	213	227
To ensure that Proper Contingency Plans for Disasters at local municipal level and district level are in place	Disaster and fire reporting software				-	58	-	-	-	-	-	-
Facilitate provision of sufficient bulk food supply to all municipalities	Sampling of food				355	208	250	250	250	265	283	301
Provide a variety of sport and recreation facilities for staff and communities	Participating in OR Tambo games				395	436	415	443	443	415	443	472
To ensure proper spatial use that is compliant with SPLUMA Act by all local municipalities	To convene 4 B2B meetings by 2017/2018				200	7	-	-	-	-	-	-
To create an efficient, effective and accountable administration	Credible IDP				500	206	-	-	-	-	-	-
To create an efficient, effective and accountable administration	Annual Report printing				288	20	117	-	117	260	670	680
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	9,489	13,881	13,187	13,210	87,037	14,744	13,861	14,186

Table 17 – SA6: Reconciliation between IDP strategic objectives and budgeted capital expenditure

DC19 Thabo Mofutsanyana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
To improve economic growth of the District	10% increase of emerging farmers with pertinent skills and tools of trade	A			350	1,245	500	512	512	500	540	582
To contribute to Tourism Development and Marketing	100% Marketing and Promotion of the district tourism attraction areas	B			740	240	-	-	-	-	-	-
To improve economic growth of the district	20 SMME Assisted with the Tools of trade Development	C			2,307	500	100	100	100	650	693	739
To promote accessibility, mobility and safe integrated road infrastructure network	100 % expenditure on the RRAMS Grant	D			-	2,400	2,405	2,405	2,405	2,548	2,696	2,844
To improve economic growth of the District	10 SMMEs transported to exhibition their products (expo Exhibition)	E				26	20	20	20	20	21	23
To improve the capacity of our SMMEs with products that are tourism oriented	20 SMMES Trained	F			2,470	44	-	-	-	-	-	-
To promote cultural and socio economic development of our community	Number of jobs creation through the municipality's EPWP	G			1,775	2,142	1,080	1,080	1,080	1,596	-	-
Proper Contingency Plans for Disasters at local municipal level and district level are in place	Purchasing Disaster Equipment	H			-	-	-	-	-	-	-	-
To increase access by local municipalities to electricity service and promote energy saving in four local municipalities	100% Feasibility in our local municipalities on street lights which are not compatible to energy saving	I			60	6,000	8,000	8,000	8,000	8,000	8,000	8,000
To promote public participation of women and people with disabilities in our district	Gender and disability Meetings	J			50	263	110	110	110	190	203	216
To develop, coordinate and implement a coordinated and coherent Health, HIV/AIDS program in line with National and	HIV/ AIDS campaigns	K			-	85	190	190	1,900	200	213	227
To ensure that Proper Contingency Plans for Disasters at local municipal level and distrct level are in place	Disaster and fire reporting software	L			355	58	-	-	-	-	-	-
Facilitate provision of sufficient bulk food supply to all municipalities	Sampling of food	M			395	208	250	250	250	265	283	301
Provide a variety of sport and recreation facilities for staff and communities	Participating in OR Tambo games	N			200	436	415	443	443	415	443	472
To ensure proper spatial use that is compliant with SPLUMA Act by all local municipalities	To convene 4 B2B meetings by 2017/2018	O			500	7	-					
To create an efficient, effective and accountable administration	Credible IDP	P			288	206	-					
Allocations to other priorities			3			20	117					
Total Capital Expenditure			1	-	9,489	13,881	13,187	13,210	14,920	14,484	13,191	13,506
References												
1. Total capital expenditure must reconcile to Budgeted Capital Expenditure												
2. Goal code must be used on Table SA36												
3. Balance of allocations not directly linked to an IDP strategic objective												
check capital balance				(1,562)	4,059	13,413	12,387	12,080	13,790	11,219	12,724	13,071

2.5 – Financial indicators and benchmarks the key financial indicators and ratios are expressed in the table below:

Tables 18 – SA8: Financial Indicators and benchmarks

DC19 Thabo Mofutsanyana - Supporting Table SA8 Performance Indicators and benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	1.4%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	130.6%	115.5%	1.0%	1.5%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1.4%	3.5%	0.5%	0.9%	0.6%	0.6%	0.6%	0.5%	0.4%	0.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		1305.2%	6418.7%	-1209.1%	54.4%	-31.2%	-31.2%	-31.2%	787.4%	149.6%	110.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kl)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	48.9%	55.2%	47.4%	50.3%	36.1%	36.1%	36.1%	36.7%	37.9%	38.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	54.5%	59.5%	55.7%	58.9%	42.2%	42.2%		42.5%	43.9%	44.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.7%	2.2%	1.8%	1.0%	1.3%	1.3%		0.8%	0.8%	0.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.8%	4.4%	2.6%	3.8%	1.5%	1.5%	1.5%	1.7%	1.5%	1.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.6	1.1	7.0	5.9	5.9	5.9	20.4	22.2	20.4	21.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	0.0	(0.0)	1.4	(1.9)	(1.9)	(1.9)	0.1	0.4	0.6

References
1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.6 – Overview of budget related policies

Section 17 (3) (e) of the Municipal Finance Management Act, (Act No 56 of 2003) prescribes that the Municipality must review the budget related policies annually. Herewith follows suggested changes to Council's budget related policies.

The policies have been reviewed:

- Unauthorized Irregular and Fruitless and Wasteful Expenditure Policy;
- Cash Management and Investment Policy;
- Impairment Policy;
- Supply Chain Management Policy;
- Credit Policy;
- Asset Management Policy;
- Budget related policy;
- Finance Management Policy;
- Fixed Asset Management Policy;
- Human Resource Policy;
- Fleet management and replacement policy;
- Commitment Policy;
- Contingent Policy;

2.7 – Budget Assumptions

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget. Documentation of the assumptions used in preparing the budget assists understanding of the information. This section provides a comprehensive summary of all the assumptions used in preparing the budget.

2.7.1 – National Treasury MFMA Circular No. 93 & 94

These Circulars were issued on 07 December 2018 and 08 March 2019 respectively, and it provides further guidance to municipalities for the preparation of the 2019/20 budget and MTREF. The circulars were used in preparing this budget.

2.7.2 – Inflation Outlook

In MFMA Circular No. 94, inflation forecasts are estimated at 5.2%, 5.4% and 5.4% respectively for the years 2020 to 2022.

2.7.3 – Average salary increases

The MTREF includes the following average percentage increases for wages and salary and for councillors' allowances;

	2019/20	2020/21	2021/22
Councillors	4%	6%	6%
Staff	10%	6%	6%

2.7.4 – Industrial relations climate, reorganisation and capacity building

The ability of the Municipality to deliver quality services is virtually entirely dependent on its staff. Failure by the Municipality to invest in its staff to ensure that the capacity and skills exist to meet the challenges being faced by TMDM will ultimately mean a failure to deliver services.

The Municipality has made the following amounts available for training over the MTREF period.

	2019/20	2020/21	2021/22
Training Budget	R400,000	R426,600	R454,969

2.8 – Other Supporting documents

2.8.1 Investment Particulars by Type

Table 19– SA15: Investment Particulars by Type

DC19 Thabo Mofutsanyana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		2,127	249	-	280	280	280	320	341	364
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	2,127	249	-	280	280	280	320	341	364
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		2,127	249	-	280	280	280	320	341	364

References
1. Total investments must reconcile to Budgeted Financial Position ('current' cell investment deposits plus 'non-current' investments)

2.8.2 Borrowings

Table 20 – SA17: Borrowing

DC19 Thabo Mofutsanyana - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

2.8.3 Grants and subsidies

Table 21– SA18: Transfers and grants receipt

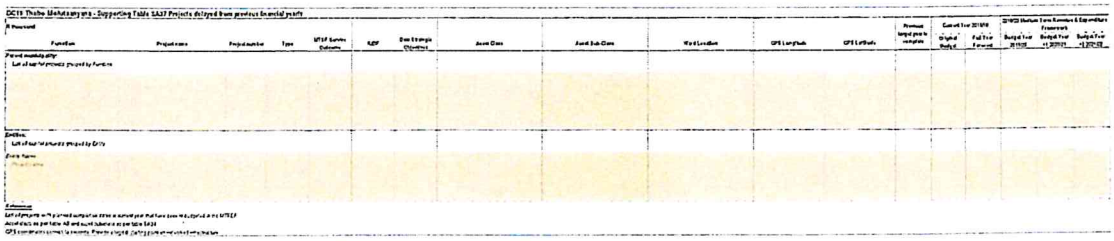


Table 22– SA19: Expenditure on transfers and grants

DC19 Thabo Mofutsanyana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		102,591	102,401	113,701	120,208	120,208	120,208	129,622	133,884	140,157
Local Government Equitable Share		96,978	97,724	101,909	107,303	107,303	107,303	115,593	120,972	126,832
Finance Management		1,250	1,250	1,250	1,320	1,320	1,320	1,785	2,217	2,481
Municipal Systems Improvement		930	–	–	–	–	–	–	–	–
EPWP Incentive		1,208	1,120	2,142	1,180	1,180	1,180	1,696	–	–
Energy Efficiency and Demand Management				6,000	8,000	8,000	8,000	8,000	8,000	8,000
				–	–	–	–	–	–	–
Rural Roads and asset management		2,225	2,307	2,400	2,405	2,405	2,405	2,548	2,695	2,844
Provincial Government:		–	–	–	–	–	–	–	–	–
Rural Roads and asset management										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		1,758	747	513	274	34,041	34,041	36,303	38,425	41,095
TETA		747	747	513	274	274	274	274		
CETA		1,011				33,767	33,767	36,029	38,425	41,095
Total operating expenditure of Transfers and Grants:		104,349	103,148	114,214	120,482	154,249	154,249	165,925	172,309	181,252
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
TETA										
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		104,349	103,148	114,214	120,482	154,249	154,249	165,925	172,309	181,252

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

Table 23 – SA20: Reconciliation of transfers, grants receipts and unspent funds

DC19 Thabo Mofutsanyana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

2.8.4 Councillors and employee benefits

The total remuneration has increased from R74.1 million to R81.1 million. The increase of R7 million is contributed to:

- The three-year Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2021.
    - 2019/20 – 6.7% being the CPI as at 08 March 2019 plus 1.5%
    - 2020/21-6.65% being the CPI of 5.2% as at 08 March 2019 plus 1.25%

Any benefits of services that ordinarily increase by virtue of its link to the increase in the salary of an employee, shall increase by the same rate as the salary increase in each financial year.

- Employee Related Costs – An increase of 7% was provided for salaries and wages.
- An amount of R809,00 million has been budgeted for the contribution to the post retirement benefit obligation.

Table 24-SA 22 Supporting Salary Councillors and Staff Benefits

DC19 Thabo Mofutsanyana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,855	5,585	6,091	6,383	6,383	6,383	6,651	7,094	7,555
Pension and UIF Contributions		832	759	455	454	384	384	462	493	526
Medical Aid Contributions		253	219	477	403	403	403	383	408	435
Motor Vehicle Allowance		2,128	2,203	2,335	2,255	2,055	2,055	2,211	2,358	2,515
Cellphone Allowance		465	440	799	799	836	836	799	852	909
Housing Allowances		91	45	0	–	–	–	–	–	–
Other benefits and allowances		–	–	–	254	508	508	542	579	617
Sub Total - Councillors		9,625	9,252	10,157	10,549	10,570	10,570	11,049	11,784	12,558
% increase	4		(3.9%)	9.8%	3.9%	0.2%	–	4.5%	6.7%	6.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3,701	3,611	3,250	3,516	3,516	3,516	3,665	4,122	4,396
Pension and UIF Contributions		–	7	–	119	119	119	119	127	136
Medical Aid Contributions		41	–	36	101	101	101	105	112	119
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		541	630	436	638	320	320	587	732	781
Motor Vehicle Allowance	3	804	818	807	–	–	–	770	821	875
Cellphone Allowance	3	61	61	61	–	–	–	47	50	53
Housing Allowances	3	–	–	–	60	60	60	60	64	68
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		5,149	5,127	4,591	4,435	4,117	4,117	5,652	6,028	6,429
% increase	4		(0.4%)	(10.5%)	(3.4%)	(7.2%)	–	37.3%	6.7%	6.7%
Other Municipal Staff										
Basic Salaries and Wages		30,449	34,072	33,957	39,552	39,726	39,726	44,607	47,497	50,644
Pension and UIF Contributions		3,266	5,433	5,948	6,175	6,241	6,241	6,683	7,128	7,602
Medical Aid Contributions		3,304	3,211	3,826	3,889	3,918	3,918	4,134	4,409	4,702
Overtime		238	–	291	506	233	233	493	526	561
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	4,085	4,709	5,030	5,667	5,667	5,667	5,089	5,428	5,789
Cellphone Allowance	3	329	347	402	439	461	461	422	450	480
Housing Allowances	3	196	267	282	230	237	237	233	249	265
Other benefits and allowances	3	158	10	3,097	1,329	1,478	1,478	1,995	2,128	2,269
Payments in lieu of leave		452	–	491	1,648	657	657	–	–	–
Long service awards		–		–	–	809	809	609	863	920
Post-retirement benefit obligations	6	–		–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		42,478	48,049	53,324	59,435	59,427	59,427	64,467	68,677	73,233
% increase	4		13.1%	11.0%	11.5%	(0.0%)	–	8.5%	6.5%	6.6%
Total Parent Municipality		57,252	62,427	68,072	74,418	74,113	74,113	81,168	86,489	92,230
			9.0%	9.0%	9.3%	(0.4%)	–	9.5%	6.6%	6.6%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		57,252	62,427	68,072	74,418	74,113	74,113	81,168	86,489	92,230
% increase	4		9.0%	9.0%	9.3%	(0.4%)	–	9.5%	6.6%	6.6%

Table 25 – SA23: Salaries, allowances and benefits (political office bearers/councillors and senior managers)

DC19 Thabo Mofutsanyana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		477,000		254,964			731,964
Chief Whip			444,840		246,468			691,308
Executive Mayor			836,220		67,656			903,876
Deputy Executive Mayor								–
Executive Committee								–
Total for all other councillors								–
Total Councillors	8	–	1,758,060	–	569,088			2,327,148
Senior Managers of the Municipality	5							
Municipal Manager (MM)								–
Chief Finance Officer								–
								–
								–
								–
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	–	–	–	–		–
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	1,758,060	–	569,088	–		2,327,148

2.8.5 Monthly targets for revenue, expenditure and cash flow

Table 26– SA25: Budgeted monthly revenue and expenditure by revenue source and expenditure type

DC19 Thabo Mofutsanyana - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source																
Property rates													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue													–	–	–	–
Service charges - sanitation revenue													–	–	–	–
Service charges - refuse revenue													–	–	–	–
Rental of facilities and equipment		88	88	88	88	88	88	88	88	88	88	88	88	1,056	1,127	1,202
Interest earned - external investments													–	–	–	–
Interest earned - outstanding debtors													–	–	–	–
Dividends received													–	–	–	–
Fines, penalties and forfeits													–	–	–	–
Licences and permits													–	–	–	–
Agency services										43,000	11,454		–	165,925	172,309	181,252
Transfers and subsidies		47,540		2,548	15,215	2,000	36,768	2,000	1,870	1,870	1,870	1,870	3,345	23,918	23,451	25,010
Other revenue		1,870	1,870	1,870	1,870	1,870	1,870	1,870					–	–	–	–
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contributi		49,898	1,958	4,506	17,173	3,958	38,726	3,958	1,958	43,958	13,412	1,958	3,433	190,899	196,887	207,465
Expenditure By Type																
Employee related costs		5,679	5,679	5,679	5,679	6,679	6,679	5,679	6,679	5,779	5,679	4,679	5,550	70,119	74,705	79,684
Remuneration of councillors		978	978	878	878	978	878	978	878	878	878	878	988	11,049	11,764	12,568
Debt impairment													–	–	–	–
Depreciation & asset impairment													3,208	3,208	2,937	3,132
Finance charges		9	11	8	9	10	7	9	8	8	9	7	12	105	112	119
Bulk purchases													–	–	–	–
Other materials													730	730	774	821
Contracted services													–	–	–	–
Transfers and subsidies													150	150	160	171
Other expenditure		7,305	5,907	7,348	5,907	6,907	14,864	8,750	14,450	8,907	6,907	5,907	8,406	102,066	104,919	111,465
Loss on disposal of PPE													–	–	–	–
Total Expenditure		14,471	12,576	13,513	12,473	14,574	22,428	15,416	22,015	15,572	13,473	11,471	19,045	187,430	195,391	207,960
Surplus/(Deficit)		35,427	(10,617)	(9,007)	4,700	(10,616)	16,298	(11,458)	(20,057)	34,386	(61)	(9,513)	(15,613)	3,469	1,495	(495)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)													–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													–	–	–	–
Transfers and subsidies - capital (in-kind - all)													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		35,427	(10,617)	(9,007)	4,700	(10,616)	16,298	(11,458)	(20,057)	34,386	(61)	(9,513)	(15,613)	3,469	1,495	(495)
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	35,427	(10,617)	(9,007)	4,700	(10,616)	16,298	(11,458)	(20,057)	34,386	(61)	(9,513)	(15,613)	3,469	1,495	(495)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Table 27– SA26: Budgeted monthly revenue and expenditure by municipal vote

DC19 Thabo Mofutsanyana - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote																
Vote 1 - Executive and Council		4,514	3,514	2,514	5,514	4,514	3,514	2,514	3,514	5,514	2,514	1,514	4,285	43,938	46,420	90,853
Vote 2 - Finance and Administration		4,157	2,157	11,157	12,157	11,157	8,157	3,157	13,157	3,157	13,157	4,157	13,057	98,766	101,779	65,287
Vote 3 - Planning and Development		2,992	1,992	1,092	1,992	1,992	992	1,292	1,992	2,092		1,992	7,899	26,314	25,910	27,037
Vote 4 - Community and Development		1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	2,083	21,661	22,778	24,288
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		13,461	9,461	16,561	21,461	19,461	14,461	8,761	20,461	12,561	17,469	9,461	27,324	190,679	196,887	207,465
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		4,514	3,514	2,514	5,514	4,514	3,514	2,514	3,514	5,514	2,514	1,514	41,674	81,327	85,155	91,003
Vote 2 - Finance and Administration		4,157	2,157	11,157	12,157	11,157	8,157	3,157	13,157	3,157	13,157	4,157	(28,014)	57,715	61,549	65,632
Vote 3 - Planning and Development		2,992	1,992	1,092	1,992	1,992	992	1,292	1,992	2,092		1,992	8,111	26,527	25,910	27,037
Vote 4 - Community and Development		1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	2,083	21,661	22,778	24,288
Vote 5 - [NAME OF VOTE 5]													-	-	-	-
Vote 6 - [NAME OF VOTE 6]													-	-	-	-
Vote 7 - [NAME OF VOTE 7]													-	-	-	-
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		13,461	9,461	16,561	21,461	19,461	14,461	8,761	20,461	12,561	17,469	9,461	23,855	187,430	195,391	207,960
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	3,469	3,469	1,495	(495)
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	3,469	3,469	1,495	(495)

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Table 28 – SA27: Budgeted monthly revenue and expenditure by standard classification

DC19 Thabo Mofutsanyana - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue - Functional																
Governance and administration		5,671	6,683	6,780	5,651	5,701	4,351	5,531	7,661	4,971	5,683	6,671	77,156	142,511	148,199	156,140
Executive and council		2,759	2,759	2,759	2,759	1,759	1,559	1,659	2,759	1,959	2,859	2,759	58,431	84,777	48,420	90,718
Finance and administration		2,724	3,724	3,824	2,724	3,724	2,624	3,724	4,724	2,824	2,724	3,724	20,672	57,734	101,779	65,422
Internal audit		189	201	198	169	219	169	149	179	189	101	189	(1,947)	–	–	–
Community and public safety		974	1,174	974	1,004	1,174	944	904	994	994	974	814	13,876	24,004	25,917	27,637
Community and social services		859	959	759	829	959	859	829	869	759	859	759	15,509	24,804	25,917	27,637
Sport and recreation		116	216	216	176	216	86	76	126	236	116	56	(1,633)	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		1,573	3,373	1,303	1,573	1,773	2,073	1,122	1,773	664	1,773	1,773	4,806	23,584	22,770	23,688
Planning and development		422	222	52	522	422	622	522	522	522	522	522	1,919	6,791	7,635	8,109
Road transport		1,151	3,151	1,251	1,051	1,351	1,451	600	1,251	142	1,251	1,251	2,887	16,793	15,135	15,579
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Revenue - Functional		8,219	11,231	9,058	8,229	8,649	7,369	7,558	10,429	6,630	8,431	9,259	95,839	190,099	196,887	207,465
Expenditure - Functional																
Governance and administration		5,671	6,683	6,780	5,651	5,701	4,351	6,071	7,661	4,971	5,683	6,671	73,147	139,042	146,704	156,635
Executive and council		2,759	2,759	2,759	2,759	1,759	1,559	1,659	2,759	1,959	2,859	2,759	54,981	81,327	85,712	91,003
Finance and administration		2,724	3,724	3,824	2,724	3,724	2,624	4,264	4,724	2,824	2,724	3,724	20,113	57,715	60,993	65,632
Internal audit		189	201	198	169	219	169	149	179	189	101	189	(1,947)	–	–	–
Community and public safety		974	1,174	974	1,004	1,174	944	904	994	994	974	814	13,876	24,004	25,917	27,637
Community and social services		859	959	759	829	959	859	829	869	759	859	759	15,509	24,804	25,917	27,637
Sport and recreation		116	216	216	176	216	86	76	126	236	116	56	(1,633)	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		1,573	3,373	1,303	1,573	1,773	2,073	1,122	1,773	664	1,773	1,773	4,806	23,584	22,770	23,688
Planning and development		422	222	52	522	422	622	522	522	522	522	522	1,919	6,791	7,635	8,109
Road transport		1,151	3,151	1,251	1,051	1,351	1,451	600	1,251	142	1,251	1,251	2,887	16,793	15,135	15,579
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Expenditure - Functional		8,219	11,231	9,058	8,229	8,649	7,369	8,098	10,429	6,630	8,431	9,259	91,829	187,430	195,391	207,960
Surplus/(Deficit) before assoc.		–	–	–	–	–	–	(540)	–	–	–	–	4,009	3,469	1,495	(495)
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	–	–	–	–	–	–	(540)	–	–	–	–	4,009	3,469	1,495	(495)

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

Table 29– SA28: Budgeted monthly capital expenditure (municipal vote)

DC19 Thabo Mofutsanyana - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council													–	–	–	–
Vote 2 - Finance and Administration													–	–	–	–
Vote 3 - Planning and Development													–	–	–	–
Vote 4 - Community and Development													–	–	–	–
Vote 5 - [NAME OF VOTE 5]													–	–	–	–
Vote 6 - [NAME OF VOTE 6]													–	–	–	–
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		200		250			150						–	500	200	150
Vote 2 - Finance and Administration		400	200		50			540					1,475	2,665	267	284
Vote 3 - Planning and Development													–	–	–	–
Vote 4 - Community and Development													–	–	–	–
Vote 5 - [NAME OF VOTE 5]													–	–	–	–
Vote 6 - [NAME OF VOTE 6]													–	–	–	–
Vote 7 - [NAME OF VOTE 7]													–	–	–	–
Vote 8 - [NAME OF VOTE 8]													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Capital single-year expenditure sub-total	2	600	200	250	50	–	150	540	–	–	–	–	1,475	3,265	467	434
Total Capital Expenditure	2	600	200	250	50	–	150	540	–	–	–	–	1,475	3,265	467	434

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

Table 30– SA29: Budgeted monthly capital expenditure (standard classification)

DC19 Thabo Mofutsanyana - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional	1															
Governance and administration		600	200	250	50	–	150	540	–	–	–	–	1,475	3,265	467	434
Executive and council		200		250			150						1,475	2,075	200	150
Finance and administration		400	200		50			540					–	1,190	267	284
Internal audit													–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services													–	–	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development													–	–	–	–
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources													–	–	–	–
Water management													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Functional	2	600	200	250	50	–	150	540	–	–	–	–	1,475	3,265	467	434
Funded by:																
National Government		600	200	250	50			540					1,625	3,265	467	434
Provincial Government													–	–	–	–
District Municipality													–	–	–	–
Other transfers and grants													–	–	–	–
Transfers recognised - capital		600	200	250	50	–	–	540	–	–	–	–	1,625	3,265	467	434
Borrowing													–	–	–	–
Internally generated funds													–	–	–	–
Total Capital Funding		600	200	250	50	–	–	540	–	–	–	–	1,625	3,265	467	434

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

Table 31 – SA30: Budgeted monthly cash flow

DC19 Thabo Mofutsanyana - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source													1		
Property rates												–			
Service charges - electricity revenue												–			
Service charges - water revenue												–			
Service charges - sanitation revenue												–			
Service charges - refuse revenue												–			
Rental of facilities and equipment	88	88	88	88	88	88	88	88	88	88	88	88	1 059	1 127	1 202
Interest earned - external investments												–			
Interest earned - outstanding debtors												–			
Dividends received												–			
Fines, penalties and forfeits												–			
Licences and permits												–			
Agency services												–			
Transfer receipts - operational	47 940		2 548	15 215	2 000	36 768	2 000		48 000	11 454		–	165 925	172 309	181 252
Other revenue	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	(17,355)	3 213	2 947	3 143
Cash Receipts by Source	49,898	1,958	4,506	17,173	3,958	38,726	3,958	1,958	49,958	13,412	1,958	(17,267)	170,199	176,383	185,598
Other Cash Flows by Source															
Transfer receipts - capital												–			
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												85	85	115	200
Decrease (increase) other non-current receivables												(3,265)	(3 265)	(467)	(434)
Decrease (increase) in non-current investments												–	–	–	–
Total Cash Receipts by Source	49,898	1,958	4,506	17,173	3,958	38,726	3,958	1,958	49,958	13,412	1,958	(20,447)	167,020	176,031	185,363
Cash Payments by Type															
Employee related costs	5 679	5 679	5 679	5 679	6 679	6 679	5 679	6 679	5 779	5 679	4 679	5,550	70 119	74 705	78 684
Remuneration of councillors	978	978	978	978	978	878	978	978	878	878	878	988	11 049	11 784	12 568
Finance charges	15	9	8	9	8	10	6	8	11	7	8	7	105	112	119
Bulk purchases - Electricity												–	–	–	–
Bulk purchases - Water & Sewer												–	–	–	–
Other materials												–	–	–	–
Contracted services												–	–	–	–
Transfers and grants - other municipalities												–	–	–	–
Transfers and grants - other												–	–	–	–
Other expenditure	8,805	9,150	8,348	8,907	9,907	8,864	9,210	9,450	9,907	8,900	9,010	(10,776)	83,723	85,350	90,599
Cash Payments by Type	15,477	15,856	14,913	15,473	17,572	16,432	15,873	17,015	13,576	15,464	11,576	(4,232)	164,996	171,950	182,960
Other Cash Flows/Payments by Type															
Capital assets	600	200	250	50	–	150	540					–	1 790	467	434
Repayment of borrowing												–			
Other Cash Flows/Payments												–			
Total Cash Payments by Type	16,077	16,056	15,163	15,523	17,572	16,582	16,413	17,015	13,576	15,464	11,576	(4,232)	166,786	172,417	183,395
NET INCREASE/(DECREASE) IN CASH HELD	33,821	(14,098)	(10,657)	1,650	(13,614)	22,145	(12,455)	(15,057)	36,383	(2,052)	(9,617)	(16,215)	233	3,614	1,969
Cash/cash equivalents at the month/year begin:	550	34,371	20,273	9,616	11,266	(2,348)	19,796	7,342	(7,715)	28,668	26,616	16,998	550	783	4,397
Cash/cash equivalents at the month/year end:	34,371	20,273	9,616	11,266	(2,348)	19,796	7,342	(7,715)	28,668	26,616	16,998	783	783	4,397	6,366

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

2.8.6 External mechanisms

Table 32– SA32: List of external mechanisms

DC19 Thabo Mofutsanyana - Supporting Table SA32 List of external mechanisms					
External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand

References
1. Total agreement period from commencement until end
2. Annual value

2.8.7 Contracts having future budgetary implications

Table 33 – SA33: Contracts having future budgetary implications

DC19 Thabo Mofutsanyana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework			Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	
Expenditure Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	
Entities:														
Revenue Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	
Expenditure Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

2.8.8 Capital expenditure details

The following three tables present details of the Municipality's capital expenditure programme

Table 34 – SA34a: Capital Expenditure on new assets by asset class

DC19 Thabo Mofutsanyana - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Stations										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Other assets		-	341	-	-	-	-	-	-	-
Operational Buildings		-	341	-	-	-	-	-	-	-
Municipal Offices			341					-	-	-
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		-	-	-	-	-	-	-	-	-
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	3,273	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	1,273	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			2,000							
Load Settlement Software Applications										
Unspecified										
Computer Equipment		-	-	-	-	192	253	450	238	158
Computer Equipment						139	214	450	238	158
Furniture and Office Equipment		143	2,441	447	864	653	672	295	287	284
Furniture and Office Equipment		143	2,441	447	863	653	672	295	287	284
Machinery and Equipment		1,429	17	-	-	-	-	426	-	-
Machinery and Equipment		1,429	17					426		
Transport Assets		-	-	-	-	-	-	2,915	-	-
Transport Assets								2,915		
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

Table 34 – SA34b: Capital Expenditure – renewal of assets by asset class

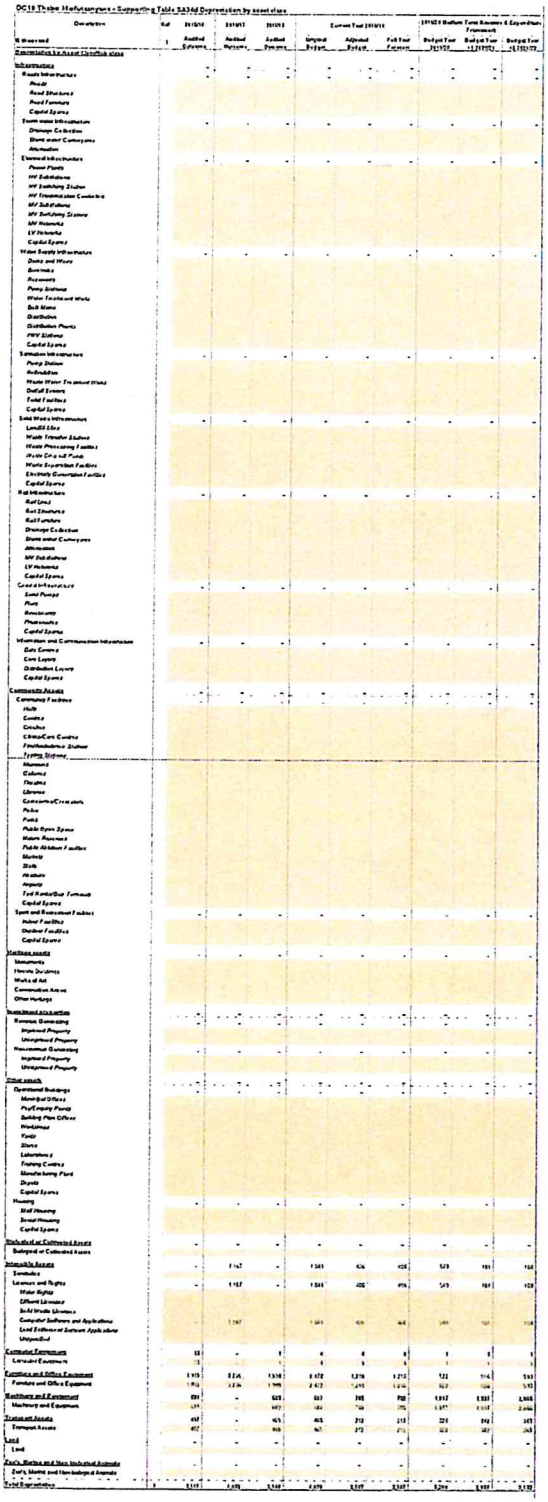
DC19 Thabo Mofutsanyana - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										

DC19 Thabo Mofutsanyana - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		-	-	-	-	-	-	-	-	-

Table 36 – SA34d: Depreciation by asset class



2.8.10 Supporting detail to A4 (Budgeted Financial Performance) and A6 (Budgeted Financial Position)

Table 37 – SA1: Supporting detail to Statement of Financial Performance

DC19 Thabo Mofutsanyana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

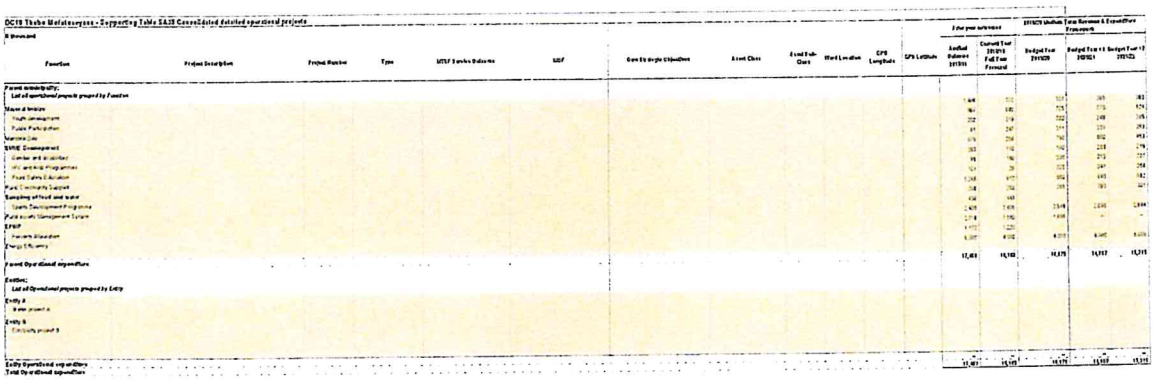
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
REVENUE ITEMS:											
Property rates	1										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)											
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	1										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)											
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)											
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1										
Total refuse removal revenue											
Total refuse removal revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)											
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Fuel Levy				-	-	-	-	-	-	-	-
Other Revenue		224	101	-	-	-	-	-	-	-	-
Sundry Income		-	29	-	-	-	-	-	-	-	-
Surplus Cash at year end		-	-	-	-	-	-	-	-	-	-
Non Cash Revenue(Depreciation)		-	-	3,146	4,870	2,537	2,537	2,537	3,208	2,937	3,132
Tender Income			49	9	20	20	20	20	10	10	11
Capital Legal				3,000	-	-	-	-	-	-	-
Sita				591	-	-	-	-	-	-	-
Service in kind				-	-	18,019	18,019	18,019	20,100	20,504	21,367
	3										
Total 'Other' Revenue	1	224	181	6,746	4,890	20,576	20,576	20,576	23,318	23,451	25,510
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	39,579	44,569	40,078	43,243	43,243	43,243	43,243	49,472	51,102	55,749
Pension and UIF Contributions		102	105	5,945	6,350	6,350	6,350	6,350	6,503	7,256	7,728
Medical Aid Contributions		2,535	3,336	3,952	4,019	4,019	4,019	4,019	4,229	4,521	4,822
Overtime		486	737	-	234	234	234	234	403	441	470
Performance Bonus				436	320	320	320	320	657	702	751
Motor Vehicle Allowance		4,970	5,923	5,505	5,957	5,957	5,957	5,957	5,959	6,249	6,655
Cellphone Allowance		375	429	463	461	461	461	461	469	500	534
Housing Allowances		201	205	239	297	297	297	297	293	313	334
Other benefits and allowances		1,196	1,391	562	1,477	1,477	1,477	1,477	1,985	2,116	2,257
Payments in lieu of leave		1,183	1,447	401	867	867	867	867	12	13	13
Long service awards		1,231	325	-	809	809	809	809	809	863	920
Post-retirement benefit obligations	4			-	-	-	-	-			
sub-total	5	50,993	57,354	57,315	63,543	63,543	63,543	63,543	70,119	74,705	79,684
Less: Employee costs capitalised to PPE											
Total employee related costs	1	50,993	57,354	57,315	63,543	63,543	63,543	63,543	70,119	74,705	79,684
Contributions recognised - capital											
List contributors by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		3,550	4,402	3,146	4,870	2,537	2,537	2,537	2,559	2,836	3,025
Lease amortisation									549	101	108
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	3,550	4,402	3,146	4,870	2,537	2,537	2,537	3,208	2,937	3,132
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-
Transfers and grants											
Contracted services											
Contracted financial support		2,068	556								
Contracted strategic review											

Table 38 – SA3: Supporting detail to Statement of Financial Position

DC19 Thabo Mofutsanyana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
ASSETS											
Call investment deposits											
Call deposits					280	280	280	280	320	341	364
Other current investments											
Total Call investment deposits	2	–	–	–	280	280	280	280	320	341	364
Consumer debtors											
Consumer debtors											
Less: Provision for debt impairment											
Total Consumer debtors	2	–	–	–	–	–	–	–	–	–	–
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		9,469	9,670	7,467	4,649	4,649	4,649	4,649	8,871	7,096	5,677
Leases recognised as PPE	3	–		1,893	851	–	–	–	–	–	–
Less: Accumulated depreciation		–		1,549	1,905	2,537	2,537	2,537	3,209	2,937	3,132
Total Property, plant and equipment (PPE)	2	9,469	9,670	7,810	3,995	2,112	2,112	2,112	5,662	4,159	2,545
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		1,168	387	813	259	(259)	(259)	(259)	–	–	–
Total Current liabilities - Borrowing		1,168	387	813	259	(259)	(259)	(259)	–	–	–
Trade and other payables											
Trade Payables	5	9,631	16,011	3,089	5,563	5,563	5,563	5,563	6,168	6,578	7,016
Other creditors									4,548	4,866	5,206
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	9,631	16,011	3,089	5,563	5,563	5,563	5,563	10,716	11,444	12,222
Non current liabilities - Borrowing											
Borrowing	4										
Finance leases (including PPP asset element)		387	–	259	259	–	–	–	–	–	–
Total Non current liabilities - Borrowing		387	–	259	259	–	–	–	–	–	–
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other		8,608	–	8,605	1,648	1,648	1,648	1,648	809	863	920
Total Provisions - non-current		8,608	–	8,605	1,648	1,648	1,648	1,648	809	863	920
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		986	(12,750)	(5,141)	(7,421)	(7,421)	(7,421)	(7,421)	(3,920)	(2,816)	(2,353)
GRAP adjustments											
Restated balance		986	(12,750)	(5,141)	(7,421)	(7,421)	(7,421)	(7,421)	(3,920)	(2,816)	(2,353)
Surplus/(Deficit)		(13,336)	(952)	212	6,539	(16,848)	1,291	1,291	3,469	1,495	(495)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	(12,350)	(13,704)	(4,929)	(882)	(24,269)	(6,130)	(6,130)	(51)	(1,321)	(2,748)
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	(12,350)	(13,704)	(4,929)	(882)	(24,269)	(6,130)	(6,130)	(51)	(1,321)	(2,748)
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

Table 39 – SA38: Consolidated detailed operational projects



2.9 Municipal Manager's Quality Certificate

I....., Municipal Manager of..... (name of Municipality), hereby certify that the 2019/2020,2020/2021 and the 2021/2022 MTREF budget and the supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act, and that the 2019/2020, 2020/2021 and the 2021/2022 MTREF Budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Full Name: _____, Municipal Manager of

.....

(Name and demarcation code of the municipality)